

# ABOUT THE INDIANA DEPARTMENT OF REVENUE

## Mission Statement

The Indiana Department of Revenue will administer the tax laws of the State of Indiana in an equitable and courteous manner to promote the highest degree of public trust and voluntary compliance.

## Motto

"Committed to public trust and service."

## Department Divisions

### Administration

*Sections: Commissioner, Deputy Commissioner, General Counsel to the Commissioner, Director of Operations.*

The four main components of this Division assist in overseeing the entire agency.

### Audit

*Sections: Audit Billing/Inquiries, Audit Review, Audit Selection, Communications/Training, Computer Systems, Investigations, Operations Manager, Travel and Supplies, Special Tax Liaison.*

This Division promotes voluntary compliance throughout the state and the country in all Indiana tax areas through quality examinations. It is also responsible for the Department's 11 District Offices, which are located throughout Indiana.

### Collections

*Sections: Correspondence, Billings/Agent, Phone Pursuit, Title/Licensing.*

This Division provides centralized management in the collection of delinquent tax liabilities.

### Compliance

*Sections: Administrative, Aeronautics, Bankruptcy, Charity Gaming/Not-for-Profit, Individual Income Tax, Pre-paid Sales Tax, Responsible Officer, Strategic Compliance, Utility Refund, Withholding Tax.*

This Division develops, tests and implements projects that identify non-filing, noncomplying taxpayers for individual, sales/use, and withholding taxes. All information for filing and registration of not-for profit organizations is conducted by this Division, as well as issuance of charity gaming annual licenses. Research of tax records of bankrupt individuals and businesses is also identified by this Division for possible identification of tax liabilities.

### Controller

*Sections: Budget Analyst, Business Administration, Accounting/Counties, Electronic Funds Transfer (EFT), Cigarette Tax and Other Tobacco Products, Mail Services.*

This Division handles budgeting and purchasing for the Department under the guidance of the Controller. Other responsibilities include depositing of tax revenues, preparing appropriate reports and conducting all related banking functions. The Controller's Office administers those taxes collected by the state and returned to the county of origin. This Division also handles the inventory and sale of cigarette tax stamps.

**Criminal Investigation**

*Sections: Case and Data Management, Charity Gaming Enforcement, Controlled Substance Excise Tax, Motor Fuel Tax Evasion, Motor Vehicle Excise Tax, Operations and Investigations, Internal Affairs, Employment Agencies.*

This Division conducts investigations of alleged violations of the Indiana tax laws and secures necessary evidence to determine civil liabilities or to recommend criminal prosecutions. This Division also is responsible for the administration of Controlled Substance Excise Tax, the compliance program for the Motor Vehicle Excise Tax, Employment Agency Licensing, and Charity Gaming enforcement.

**Information Technology**

*Sections: Administrative Services, Operations, Systems & Programming, Technical Support.*

This Division supports the Department's efforts and goals by creating and administering computerized tax processing systems for the other divisions of the Department. This Division operates with a goal of providing tax processing systems that are increasingly easier to use; constantly improving efficiency and service to the taxpayer; and maintaining secure and confidential records.

**Legal**

*Sections: Appeals, Litigation, Inheritance Tax, Fiduciary Income Tax, and Protest Review.*

This Division includes the Department's legal staff, which oversees the appeals process from an original tax protest to the Indiana Tax Court. This Division also contains the Inheritance Tax Section, which collects tax on all taxable transfers of property resulting from the death of an Indiana resident, or a nonresident decedent, with real or tangible personal property located in Indiana.

**Motor Carrier Services**

*Sections: Motor Carrier Fuel and Road Tax, IRP (International Registration Plan), Insurance and Safety, Oversize and Overweight Permits, Commercial Drivers License (CDL), Superload Vehicle Permits, Intrastate, Interstate, Walk-in Service.*

This Division provides tax and registration services for motor carriers. It collects the tax for the International Fuel Tax Agreement (IFTA), issues registration numbers (US DOT) to all motor carriers, and works with the Single State Registration System (SSRS). The Division also issues oversize/overweight permits and collects Indiana fuel and road taxes. In 1999, the Division also assumed CDL responsibilities for the Bureau of Motor Vehicles.

This Division is located at the Ameriplex Office Park on the southwest side of Indianapolis, and serves as a "One-Stop Shop" for the trucking and transport community.

**Office of the Taxpayer Advocate (formerly called Problem Resolution Program)**

*Sections: Taxpayer Advocate and staff.*

The Office of the Taxpayer Advocate is designed to address complex and special tax problems. The primary goal is to correct exceptional tax problems. The secondary goal is to identify and restructure departmental processes and procedures which may have created or contributed to legitimate problems. A taxpayer's problem is considered exceptional if 1) attempts at resolution through normal departmental channels have been unsuccessful; or, 2) an ongoing, continual problem exists with the filing of tax returns; or, 3) continual assessments result from systematic processing problems.

**Personnel**

*Sections: Training, Administration, Affirmative Action, Wellness, Payroll/Benefits.*

This Division administers all "human resource" aspects within the Department, including employee and supervisor training, wellness programs, recruiting, payroll and benefits, labor relations, and governmental regulatory administration. It also assists with employee morale programs.

**Public Affairs**

*Sections: Media Inquiries and Publicity, Form Development and Revisions, Outreach Education, Practitioner Services, Tax Preparation Software approval, Indiana TaxFax, and Internet.*

This Division handles all media inquiries; internal and external education; and tax form revision. This division also administers the Indiana TaxFax form distribution system, coordinates content for the Department's website and approves software companies who produce Indiana tax preparation software.

**Quality Assurance**

*Section: Quality Systems.*

This Division oversees the development, testing and ongoing changes to the Department's Returns Processing System (RPS). The final phase of this four-year project was completed in June, 1999, with the addition of trust taxes to the system. In addition, the Quality Assurance Division monitors system output to ensure standards of quality and to assist in problem identification.

**Returns Processing Center**

*Sections: A/R Payments, Administration, Batch/Edit, Central Mail Room, Check Processing, Computer Support, Corporate Income Tax, Data Control -- Individual Income Tax, Data Entry, Forms Processing, Mail Opening, Print Shop, Records Management, System Services, Systems Training, Unidentified Payments, Forms Ordering, Gasoline, Special Fuel and Environmental Taxes.*

This Division is responsible for the receipt, processing, storage and retrieval of tax documents. It works with corporate and partnership filings and refers appropriate taxpayers for audit. New responsibilities include fuel and environmental tax administration and processing.

**Tax Policy**

*Sections: Policy Research, Fiscal Analysis, Technical Tax Research, Legislative Affairs.*

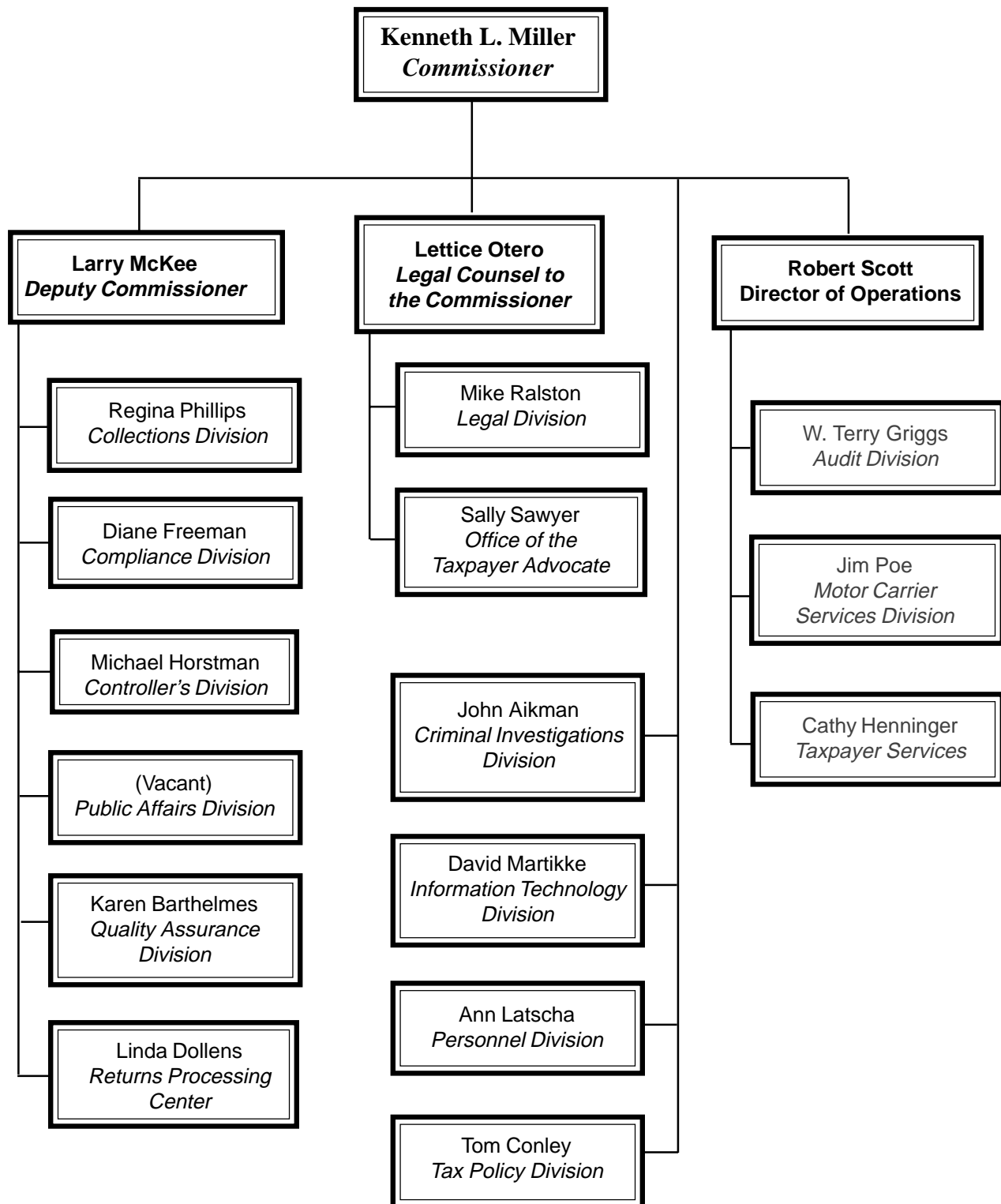
This Division primarily works with legislative efforts, serving as a legislative liaison for the Indiana General Assembly. This division also is responsible for all voluntary compliance agreements that are completed with previously unregistered taxpayers. The Division issues rulings, policy directives and some information bulletins, as well as helps to determine the correct interpretation of the law. The Division provides tax statistics to both federal and state agencies as well as to other states.

**Taxpayer Services**

*Sections: Assistance Center, Correspondence, PC Support, Research & Support, Telephone Contact, Automated Taxpayer Information System.*

This Division provides free-of-charge walk-in and telephone assistance to Indiana taxpayers. This Division combines many direct contact functions generally involving three major tax types: individual income tax, sales, and withholding taxes.

## DEPARTMENTAL STRUCTURE



*The Indiana Department of Revenue has 948 employees.*